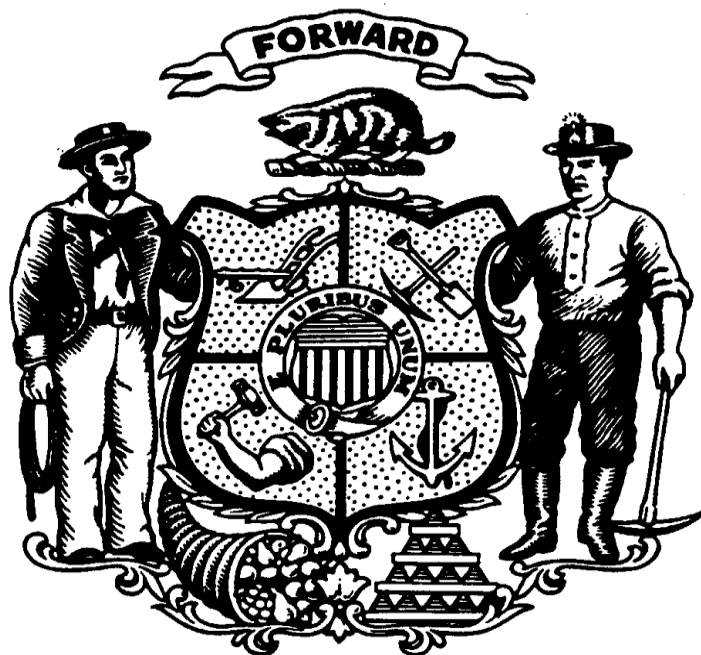


State of Wisconsin
Department of Administration
Division of Gaming
DOG102 (R6/2018)
<https://doa.wi.gov/Pages/AboutDOA/Gaming.aspx>

Office of Charitable Gaming
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Instruction Guide for Completion of the Semiannual Bingo Occasion Report



Enclosed is the Semiannual Bingo Occasion Report. A complete and accurate report is due in this office by the 60th day after the last day of your reporting period. Your bingo license will indicate your reporting periods and when your semiannual reports are due. Failure to submit your reports by the due dates printed on your license may result in the suspension of or refusal to renew your bingo license.

Accurately complete this form in its entirety, including the totals for all columns. If the report form is incomplete, we will return it to you for correction. This may delay the issuance of a bingo license or result in the generation of delinquency notices.

NOTE: In this document, the words “paper,” “disposable” and “special” are interchangeable and refer to paper game sheets that are indelibly marked and used only once, then discarded.

Sections 1, 2 & 3 - Organization Name, License Number, Organization Address

Fully complete these sections. The correct license number is essential to properly credit the report to your organization. In correct information could result in your organization receiving a notice of delinquency.

Section 4a - Report Period

Indicate the beginning and ending date of your 6 or 12-month reporting period, for example, 1/1/09 to 6/30/09. Include only occasions and expenses which occurred during the reporting period. Refer to your license for the correct reporting periods.

Section 4b - No Other Occasions for Remainder of Report Period

If you wish to submit your Semiannual Bingo Occasion Report before the end of your 6-month report due date because you will not be conducting any more occasions through the end of the reporting period, check this box to indicate that there are no other occasions scheduled for the remainder of the report period. Do not submit report until you know all expenses have been paid for that period.

Section 5 - Cancellation of Bingo Occasion

If your organization canceled a bingo occasion, complete this section and list each occasion date canceled during the 6-month reporting period.

Section 6 - Financial Institution

Indicate the name and complete address of the bingo account's financial institution.

Each organization must have a separate regular or interest-bearing checking, share-draft or NOW account designated as the bingo account. The depository institution must make available to your organization canceled checks, drafts, images or microfilm copies of checks or drafts which pertain to the bingo account. The bingo account must be maintained at a financial institution located in Wisconsin.

Section 7 - Bingo Account Number

Indicate the bingo checking, share-draft or NOW account number which is designated as your bingo account.

Section 8 - Supervising Member(s) Responsible for the Conduct of Bingo Occasion

List the names and complete addresses of the supervising members responsible for the conduct of the occasions held during the six month reporting period. If you need more space, please attach a separate sheet.

Section 9 - Member Designated Responsible for Gross Receipts

List the name and address of the licensed member designated responsible for the proper utilization of gross receipts. The member designated responsible for gross receipts must sign and date the form, and enter a daytime telephone number. This individual is responsible for the organization's bingo account and the timely and accurate completion and filing of the reports.

Section 10 - Receipts and Card Counts

Organizations are required to maintain accurate receipts and card counts. When counting cards, a sheet of 6 special cards (paper) must be counted as 6 cards (faces). A set of extra regular cards sold at a discounted price must be counted by the number of cards (faces) in the set.

Example: The organization has sold 33 single extra regular cards @ \$1.00 each, 124 cards in sets of 4 @ \$3.00 each set and 408 cards in sets of 8 @ \$5.00 each set. The total number of extra regular cards sold is 565 (33+124+ 408) and the total receipts are \$381.00 (\$33.00+\$93.00+\$255.00).

A player shall purchase only one regular (admission) card. If you sell the regular (admission) card for 99¢+1¢ for another card, the 99¢ card is the regular (admission) card and the 1¢ card must be reported as an extra regular card.

Depending on the type of occasions you have conducted, some of the columns in this section will not need to be filled in. Follow the instructions carefully.

NOTE: When reporting receipts in the columns of this section that ask for dollar amounts, DO NOT include sales tax.

Column 10a - Occasion Date

List the date(s) of each occasion your organization has conducted in the 6-month reporting period. Each occasion must be reported separately; do not combine occasions on the same line.

Column 10b - Regular (Admission) Card Count

If regular bingo games were conducted, enter the total number of regular (admission) cards sold for each occasion.

- If limited period bingo was conducted, do not fill in this column.
- If unlimited occasions were conducted, with all games played on disposable cards, do not fill in this column.

Column 10c - Regular (Admission) Card Receipts

If regular bingo games were conducted, enter the total receipts for the sale of regular (admission) cards for each occasion.

- If limited period bingo was conducted, do not fill in this column.
- If unlimited occasions were conducted, with all games played on disposable cards, do not fill in this column.

Column 10d - Extra Regular Card Count

If regular bingo games were conducted, enter the total number of extra regular cards sold for each occasion.

- If limited period bingo was conducted, do not fill in this column.
- If unlimited occasions were conducted, with all games played on disposable cards, do not fill in this column.

Column 10e - Extra Regular Card Receipts

If regular bingo games were conducted, enter the total receipts from the sale of extra regular cards for each occasion.

- If limited period bingo was conducted, do not fill in this column.
- If unlimited occasions were conducted, with all games played on disposable cards, do not fill in this column.

Column 10f - Disposable Card Count - Limited or Unlimited

Enter the total number of disposable game cards sold for each occasion.

- If limited period bingo was conducted and hard cards were used, print the words "hard cards" in this column.
- **REMINDER** - You must provide the total number of faces sold for the entire occasion in this column. A sheet may contain more than one face and should be calculated accordingly.

Column 10g – Unlimited Bingo Disposable Game Card Receipts

If unlimited bingo games on disposable paper were conducted, enter the total receipts from the sale of disposable game cards for each occasion.

- If limited period bingo was conducted, do not fill in this column.

Column 10h - Limited Period Bingo Receipts

If limited period bingo was conducted, enter the total receipts from the sale of cards for each occasion.

- If unlimited bingo games were conducted, do not fill in this column.

Column 10i - Supplies

List the receipts from the sale of bingo supplies, i.e., bingo chips, ink daubers, wands, etc.

Column 10j - Total Receipts

If regular bingo was conducted, add together columns 10c, 10e and 10i and enter total in 10j. If any paper specials were held during your regular occasion, also add in column 10g.

If unlimited bingo was conducted using all paper sheets, add together columns 10g and 10i and enter total in 10j.

If limited period bingo was conducted, add columns 10h and 10i and enter total in 10j.

- The total in this column will be reported in columns 12c, Balance Sheet and 13a, Income Statement.

Do Not include sales tax in your bingo gross receipts. The appropriate amount of sales tax based on your county must be deducted from the receipts for each occasion before recording them. You must deposit the sales tax with the gross receipts and reflect the tax amount in column 12e, Adjustments. See further instructions in Section 12.

All gross receipts derived from the conduct of bingo must be deposited into the organization's bingo account which is a separate regular or interest-bearing checking, share-draft or NOW account. The gross receipts must be deposited within 5 days after the conduct of the occasion. No other receipts may be deposited into the bingo account. Bingo receipts cannot be commingled with any other funds of the organization, including receipts from the sale of refreshments, raffles, pull tabs and other merchandise sold at bingo.

Totals of Columns at Bottom of Page

After your last occasion in the reporting period, total the columns at the bottom of the page. Columns that do not need totals are "X'd" out.

Below is a sample to follow when completing this section.

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Occasion Date	Regular (Admission) Card Count	Regular (Admission) Card Receipts	Extra Regular Card Count	Extra Regular Card Receipts	Disposable Card Count (Limited or Unlimited)	Unlimited Bingo Disposable Game Card Receipts	Limited Period Bingo Receipts	Supplies	Total Receipts *
2/11/18	115	108.68	864	680.40	4020	642.60	-0-	-0-	1431.68
4/9/18	--	--	--	--	6000	--	1464.75	9.92	1474.67
5/25/18	--	--	--	--	4800	756.00	-0-	14.17	770.17
Totals	XXX	108.68	XXX	680.40	XXX	1398.60	1464.75	24.09	3676.52

Section 11 – Expenditures

All expenditures made in connection with the conduct of bingo must be by check or draft drawn on the organization's bingo account. List all expenditures incurred during the six-month reporting period. Do not include expenses during the 60 day grace period between period end and due date. Any expenses incurred during the grace period must be reflected on the next report.

Column 11a - Occasion or Payment Date

List the date(s) of each occasion your organization has conducted in this 6-month reporting period, as well as dates of any other expense activity during the report period, i.e., payment of occupational tax, bills, and donations. Each occasion must be reported separately; do not combine occasions on the same line.

Column 11b - Check Numbers

Enter the first and last check number issued for each occasion date (i.e. 50-75) beginning from the first check of this reporting period to the end of the reporting period, including voided checks, drafts from the bingo account, or checks issued for proper and legitimate expenditures.

Column 11c - Prizes

Enter the total cost of prizes for each occasion.

Merchandise prizes donated to the organization should not be reported as an expenditure.

All money prizes must be paid by check from the bingo account. If there is more than one winner in a game and an equal division of the money prize is \$10.00 or less for each winner, a check for the total prize may be issued to "Cash-Game # _____" and the winners paid in cash from the check you issued.

Column 11d - Bingo Supplies

Enter the total dollar amount of supplies bought from a licensed bingo supplier or another licensed bingo organization.

Column 11e - Special (Paper) Cards Purchased

Enter the total number of special game cards (disposable) purchased from a licensed bingo supplier or licensed bingo organization. When counting cards, a sheet of 6 faces must be counted as 6. Please note: This is not a dollar amount, but rather the total number of faces purchased on the invoice reported in column 11d.

Column 11f - Allowable Expenses

Enter the total amount of allowable expenses incurred for the actual conduct of each occasion. **Examples:** Rent on bingo hall, advertising, setup and cleanup charges, snow removal, etc. These are expenses for which your organization wrote checks out of the bingo account and which are not recorded in any other column in this section. These are bingo expenses only, incurred solely because of bingo. Do not include payments to the Department of Revenue for sales tax.

Column 11g - License Fees

Enter any original, renewal or amendment license fee paid during this reporting period.

Column 11h - Occupational Tax

Record the payment of any occupational tax made during the reporting period. It is possible that payments recorded will be from previous periods, and that the payment of the occupational tax for the occasions in *this* report will be recorded on your next one. Do not calculate and record the tax after each occasion.

Occupational tax is assessed on the total listed in column 10j and is computed as follows: Multiply the Total in column 10j by 1% (.01) on bingo receipts up to \$30,000. Multiply receipts in excess of \$30,000 by 2% (.02). Be aware that this two-step system is for **the entire license year**. If you exceed \$30,000 during your first six-month period, all receipts for the second six months will be calculated at 2%.

Please use the enclosed worksheet to aid in calculation of your occupational tax. Do not send this worksheet to us with your report; you will need it to calculate the occupational tax due for the second half of your license year.

The occupational tax payment must be paid from your group's bingo checking account. Submit only one occupational tax check for all occasions conducted during the reporting period.

Column 11i - Subtotal Expenses

The subtotal is the total of all bingo-related expenses in the reporting period. Add columns 11c, 11d, 11f, 11g, and 11h. These subtotals will be reported under column 13b, Income Statement. DO NOT include Proper & Legitimate Expenditures as part of columns 11i and 13b.

Column 11j - Proper & Legitimate Expenditures

Enter all proper and legitimate expenditures for the organization. These expenditures come out of the bingo **profits**, and may include, for example, donations, property taxes, mortgage payments, scholarships, checks to the organization's general account, etc. The checks are written directly to the charity, the product or service provider, or your organization's general account. Proper and legitimate expenditures are separate from allowable expenses and should **not** be included in the figures listed in column 11i.

Column 11k - Total Expenses and Expenditures

Enter the total expenses and expenditures for each date listed. Add columns 11i and 11j.

Totals of Columns at Bottom of Page

After your last occasion in the reporting period, total the columns at the bottom of the page. Columns that do not need totals are "X'd" out.

Below is a sample to follow when completing this section.

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Occasion or Payment Date	Check Number	Prizes	Bingo Supplies	Special (Paper) Cards Purchased	Allowable Expenses	License Fees	Occupational Tax	Subtotal Expenses	Proper and Legitimate Expenditures	Total Expenses and Expenditures
2/11/18	50-75	750.00	130.00	36,000	50.00	210.00	60.00	1200.00	-0-	1200.00
4/9/18	76-120	750.00	-0-	-0-	-0-	-0-	-0-	750.00	-0-	750.00
5/25/18	121-151	750.00	-0-	-0-	25.00	-0-	-0-	775.00	300.00	1075.00
Totals	XXX	2250.00	130.00	XXX	75.00	210.00	60.00	2725.00	300.00	3025.00

NOTE: Sales tax collected from your players and remitted to the Department of Revenue via the Sales and Use Tax Return is not an expense to your organization. Payments of sales tax are to be recorded in column 12e, Adjustments, as they are made. See further instructions in Section 12. Until you actually make the sales tax payment, the money should be kept in your bingo account.

Section 12 - Balance Statement

Column 12a - Occasion or Payment Date

List the date(s) of each occasion your organization conducted in this 6-month reporting period, as well as dates of any other expense activity. These dates must match the dates listed in columns 10a and 11a.

Column 12b - Beginning Balance

For the first date reported in this 6-month reporting period, enter the ending balance of your bingo account found in column 12f, New Balance, from the last reporting period.

As each date is entered, the New Balance (column 12f) from the previous line will become the Beginning Balance (column 12b) for your next date.

Reconcile your bank statement monthly to verify the accuracy of your bingo account.

Column 12c - Total Receipts

Enter the total receipts from each occasion conducted in this reporting period. This amount **must** match the total in column 10j.

Column 12d - Total Expenses and Expenditures

Enter the total expenses and expenditures calculated in Section 11 for each occasion conducted in this reporting period. This amount **must** match the total in column 11k.

Column 12e - Adjustments

Enter any adjustments made to your bingo account, i.e., interest earned, start up change (withdrawals and re-deposits), bank service fees, refunds, addition or subtraction errors on previously reported occasions, sales tax collections and payments, etc.

The sales tax deducted from each occasion's receipts before being recorded in Section 10 must be shown in this column as a **positive** amount. This amount, added to the receipt amount in 10j and 12c, will equal your deposit for each occasion.

The payment of sales tax to the Department of Revenue via the Sales and Use Tax Return must be shown in this column as a **negative** amount each time payment is made. Payment must be from the bingo account either by check or wire transfer.

Explain the adjustments on a separate sheet of paper.

Column 12f - New Balance

Enter your new balance for each occasion by adding columns 12b and 12c; then subtract column 12d and either add or subtract column 12e.

This New Balance (column 12f) will become your Beginning Balance (column 12b) for your next line.

Totals of Columns at Bottom of Page

After your last occasion in the reporting period, total all columns at the bottom of the page. Columns that do not need totals are "X'd" out.

Below is a sample to follow when completing this section.

(a)	(b)	(c)	(d)	(e)	(f)
Occasion or Payment Date	Beginning Balance	Total Receipts (+) (Same as 10(j))	Total Expenses and Expenditures (-) (Same as 11(k))	Adjustments (+/-)	New Balance
2/11/18	400.00	1431.68	1450.00	83.32	465.00
4/9/18	465.00	1474.67	1000.00	85.83	1025.50
5/25/18	1025.50	770.17	1525.00	44.83	315.50
Totals	XXX	3676.52	3975.00	213.98	XXXXXX

Section 13 - Income Statement

Column 13a - Total Receipts

Enter the total receipts found in column 10j for each occasion date in this reporting period.

Column 13b - Subtotal Expenses

Enter the subtotal expenses found in **column 11i** for each occasion date in this reporting period.

NOTE: Do not enter the amount found in column 11k. Your net profit is derived from subtracting bingo expenses from your gross receipts. Your proper and legitimate expenditures are in turn paid from your net profit.

Column 13c - Net Profit/Loss

Enter the net profit or loss for each occasion date in this reporting period. Subtract 13b from 13a to give you the net profit or loss for each occasion.

Totals of Columns at Bottom of Page

After your last occasion in the reporting period, total the columns at the bottom of the page.

Below is a sample to follow when computing this section.

(a)	(b)	(c)
Total Receipts (Same as 10(j))	Subtotal Expenses (Same as 11(j))	Net Profit/Loss
1431.68	1200.00	231.68
1474.67	750.00	724.67
770.17	775.00	- 4.83
3676.52	2725.00	951.52

Section 14 - Proper and Legitimate Expenditure Detail Paid Out of Bingo Profits

Column 14a - Check Number

Enter the check number for each check written for your organization’s proper and legitimate expenditure. Do not include checks written for allowable/bingo expenses.

Column 14b - Amount of Check

Enter the amount of each check written for your organization’s proper and legitimate expenditure.

Total of Column at Bottom of Page

After your last occasion in the reporting period, total the column at the bottom of the page. Columns that do not need totals are “X’d” out.

Below is a sample to follow when computing this section.

(a)	(b)
Check Number	Amount of Check
151	300.00
XXX	300.00

Reminder

If filling out this report after the end of the reporting period, the occupational tax payment must be reported on your next semiannual report form.

The occupational tax payment for the occasions during this report period must accompany the report. Payment must be from the bingo account, made payable to: **DOA-Gaming**.

Please mail your Semiannual Bingo Occasion Report and the occupational tax payment to the address shown on the first page of the form.

Recommendation

The audit staff strongly recommends the organization use and retain a work sheet for each occasion held. The work sheet will aid the organization in determining receipts and card counts.

In addition to a work sheet, the organization must keep detailed information that will explain all adjustments made in column 12e.

Section 563.61 (1), Stats., requires that organizations retain photocopies of their semi-annual bingo occasion reports.

Please contact the Wisconsin Division of Gaming at (608) 270-2530 or (800) 791-6970 if you have any questions about completing the report form. To speak with the Bingo Financial Specialist, call between 8:00 a.m. and 4:00 p.m. Monday -Friday.

